



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID TO
OTHER STATES OR POLITICAL SUBDIVISIONS**

2004
FORM
MO-CR

Attachment Sequence No. 1040-03 and 1040C-01

Complete this form for you and your spouse, if you and/or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- Attach a copy of all income tax returns for each state or political subdivision.
- Attach Form MO-CR to Form MO-1040 or Form MO-1040C.

YOUR NAME		YOUR SOCIAL SECURITY NO.		YOUR SPOUSE'S NAME		SPOUSE'S SOCIAL SECURITY NO.	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S or Form MO-1040C, Line 3)				YOURSELF		SPOUSE	
				00	1		00
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and/or Line 24S or Form MO-1040C, Line 14)				00	2		00
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.				STATE OF:		STATE OF:	
3. Wages and commissions				00	3		00
4. Other (describe nature)				00	4		00
5. Total — Add Lines 3 and 4.				00	5		00
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 35).				00	6		00
7. Net amounts — Subtract Line 6 from Line 5.				00	7		00
8. Percentage of your income taxed — Divide Line 7 by Line 1.				%	8		%
9. Maximum credit — Multiply Line 2 by percentage on Line 8.				00	9		00
10. Income tax you paid to another state or political subdivision. This is not tax withheld. The income tax is reduced by all credits, except withholding and estimated tax.				00	10		00
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y or Line 25S, or Form MO-1040C, Line 15. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 or Form MO-1040C.)				00	11		00

MO 860-1095 (11-2004)

For Privacy Notice, see the instructions.



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				00	1		00
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USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.				STATE OF:		STATE OF:	
3. Wages and commissions				00	3		00
4. Other (describe nature)				00	4		00
5. Total — Add Lines 3 and 4.				00	5		00
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7. Net amounts — Subtract Line 6 from Line 5.				00	7		00
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9. Maximum credit — Multiply Line 2 by percentage on Line 8.				00	9		00
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INFORMATION TO COMPLETE FORM MO-CR

If you pay tax to more than one state, you must complete a separate Form MO-CR, add the amounts reported on Line 11, and enter on Form MO-1040, Line 25 or Form MO-1040C, Line 15.

This form may be used by a resident individual, resident estate, or resident trust. A resident individual includes a part-year resident electing to determine his/her tax as if he/she were a resident for the entire taxable period. If a part-year resident does not use Form MO-CR, Form MO-NRI may be completed.

You must complete Form MO-1040, Lines 1 through 24, or Form MO-1040C, Lines 1 through 14, before you begin Form MO-CR.

Line 1 — Enter on Line 1 the amount from Line 5Y and/or 5S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 3.

Line 2 — Enter on Line 2 the amount from Line 24Y and/or 24S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 14.

Lines 3–4 — Enter on Lines 3 and 4 the income from Line 1 which you were required to pay an income tax.

Line 5 — Add Lines 3 and 4. Enter the total on Line 5.

Line 6 — Enter on Line 6 any adjustments to income from Federal Form 1040A, Line 20, or Federal Form 1040, Line 35 of which were related to the income reported on Lines 3 and 4. **Do not complete a column for Missouri income.**

Two Letter Abbreviations for States

AL—Alabama	CT—Connecticut	HI—Hawaii	KY—Kentucky	MN—Minnesota	NJ—New Jersey	OK—Oklahoma	TN—Tennessee	WV—West Virginia
AK—Alaska	DC—District of Columbia	ID—Idaho	LA—Louisiana	MS—Mississippi	NM—New Mexico	OR—Oregon	TX—Texas	WI—Wisconsin
AZ—Arizona		IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	DE—Delaware	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	FL—Florida	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado	GA—Georgia	KS—Kansas	MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

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You must complete Form MO-1040, Lines 1 through 24, or Form MO-1040C, Lines 1 through 14, before you begin Form MO-CR.

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Line 2 — Enter on Line 2 the amount from Line 24Y and/or 24S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 14.

Lines 3–4 — Enter on Lines 3 and 4 the income from Line 1 which you were required to pay an income tax.

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AZ—Arizona		IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	DE—Delaware	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	FL—Florida	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado	GA—Georgia	KS—Kansas	MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

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